Maine Revised Statutes

Title 28-A: LIQUORS

Chapter 51: CERTIFICATE OF APPROVAL HOLDERS

§1364. INVOICES AND REPORTS

1. **Furnish invoices.** All certificate of approval holders shall promptly file with the bureau a copy of every invoice sent to wholesale licensees and the original copy of the Maine purchase order. The invoice must include the licensee's name and the purchase number.

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[ 1997, c. 373, §119 (AMD) .]
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2. **File monthly reports.** All certificate of approval holders shall furnish a monthly report on or before the 15th day of each calendar month in the form prescribed by the bureau.

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[ 2011, c. 147, §1 (AMD) .]
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- **3**. **Certification that excise tax paid.** A certificate of approval holder may not ship or cause to be transported into the State any malt liquor or wine until the bureau has certified that:
 - A. The excise tax has been paid; or [1987, c. 45, Pt. A, §4 (NEW).]
 - B. The Maine wholesale licensee, to whom shipment is to be made, has filed a bond to guarantee payment of the excise tax as provided in section 1405. [1987, c. 45, Pt. A, §4 (NEW).]

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[ 2011, c. 147, §1 (AMD) .]
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4. Reports of low-alcohol spirits products. Each certificate of approval holder that manufactures low-alcohol spirits products shall submit to the bureau, on or before the 15th day of each calendar month, a form specifying the number of gallons of low-alcohol spirits product sold to wholesale licensees in the State with a copy of each invoice relating to each such sale.

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[ 2011, c. 147, §1 (AMD) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1991, c. 528, §VV5 (AMD). 1991, c. 528, §RRR (AFF). 1991, c. 591, §VV5 (AMD). 1997, c. 373, §119 (AMD). 2011, c. 147, §1 (AMD).
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